

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

United States of America,

Miscellaneous No. 14-55 (DWF/JJK)

Petitioner,

v.

**ORDER ADOPTING REPORT
AND RECOMMENDATION**

Rick L. Petry,

Respondent.

The above matter comes before the Court upon the Report and Recommendation of United States Magistrate Judge Jeffrey J. Keyes dated October 29, 2014. (Doc. No. 8.) No objections have been filed to that Report and Recommendation in the time period permitted. The factual background for the above-entitled matter is clearly and precisely set forth in the Report and Recommendation and is incorporated by reference. Based upon the Report and Recommendation of the Magistrate Judge and upon all of the files, records, and proceedings herein, the Court now makes and enters the following:

ORDER

1. Magistrate Judge Jeffrey J. Keyes's October 29, 2014 Report and Recommendation (Doc. No. [8]) is **ADOPTED**.
2. The United States' Petition to Enforce Internal Revenue Service Summons (Doc. No. [1]), is **GRANTED**.
3. Respondent, Rick L. Petry, is directed to appear before an IRS representative **within 30 days** from the date of this Order, or any later date on which the

IRS agrees, and fully comply with the summons by producing the accounts, notes, and judgment receivables of Rick L. Petry & Associates, P.A., as directed in the summons.

4. Respondent is advised that whenever any person summoned under the provisions of law regulating the issuance of Internal Revenue Service summons neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary of the Treasury through the Internal Revenue Service may apply to the judge of the district court for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. If after a hearing the Court finds that satisfactory proof is made, the Court may issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case. Upon such hearing the judge shall have power to make such order as he or she shall deem proper, not inconsistent with the law for the punishment of contempt, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: November 24, 2014

s/Donovan W. Frank
DONOVAN W. FRANK
United States District Judge